Income Tax Extensions

I owe state tax. How do I pay the tax and take the extension of time to file?

If you owe state tax and are taking the extension you must submit your payment by the April 15 filing deadline along with Form DR 158-I "Extension Payment Voucher for Colorado Individual Income Tax." This form is located in the Colorado 104 Individual Income Tax Booklet.

The extension applies only to the actual income tax return -- not money owed. If at least 90 percent of the tax liability is not paid by April 15 a late payment penalty plus interest will be added to the tax due. If 90 percent or more of the liability is paid by April 15 and the balance of the tax is paid when the actual return is filed by the last day of the extension period, only interest will apply. Extension filers are encouraged to make their payment in full by April 15 to avoid penalty and/or interest charges. The extension deadline for filing the state return is generally October 15 each year unless the date falls on a Saturday, Sunday or legal holiday in which case the deadline is the next business day.

Mail your payment with the payment voucher to: Colorado Department of Revenue Denver, CO 80261-0008